

Exhibit D

Budget Plan¹

¹ Budgets are only provided for matters Proskauer actually billed time to in a given month. If no time was billed to a given matter during the month, no monthly budget has been provided for that matter.

Exhibit D-1

Budget Plan for the Period of June 1, 2018 through June 30, 2018

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	80 – 100	\$60,720 – \$75,900	82.50	\$62,617.50
Legal Research	202	40 – 60	\$30,360– \$45,540	43.90	\$31,922.90
Hearings and other non-filed communications with the Court	203	20 – 40	\$15,180 – \$30,360	20.10	\$15,255.90
Communications with Claimholders	204	20 – 40	\$15,180 – \$30,360	39.50	\$29,980.50
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	1.10	\$834.90
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	1.50	\$1,138.50
Non-Board Court Filings	207	20 – 40	\$15,180 – \$30,360	21.80	\$16,546.20
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.60	\$455.40
Analysis and Strategy	210	200 – 300	\$151,800 – \$227,700	275.60	\$187,124.60
Non-Working Travel Time	211	20 – 40	\$15,180 – \$30,360	21.10	\$16,014.90
General Administration	212	200 – 300	\$151,800 – \$227,700	257.40	\$76,754.30

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Labor, Pension Matters	213	40 – 60	\$30,360– \$45,540	60.50	\$45,919.50
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	120 – 140	\$91,080 – \$106,260	135.60	\$90,794.70
Confirmation	216	80 – 100	\$60,720 – \$75,900	100.40	\$74,756.50
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	200 – 250	\$151,800 – \$189,750	203.70	\$113,989.70
Appeal	219	0 – 10	\$0 – \$7,590	6.40	\$2,262.80
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	1.90	\$1,442.10
TOTALS		1,040 – 1,550	\$789,360 – \$1,176,450	1,273.60	\$767,810.90

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.40	\$303.60
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	250 – 300	\$189,750 – \$227,700	279.00	\$203,427.70
TOTALS		250 – 480	\$189,750 – \$364,320	279.40	\$203,731.30

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.80	\$607.20
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 - \$144,210	0.80	\$607.20

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035 & 33260/935)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.80	\$607.20
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.40	\$303.60
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	9.30	\$7,058.70
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035 & 33260/935)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 - \$144,210	10.50	\$7,969.50

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – UPR (33260/036 & 33260/936)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	2.70	\$2,049.30
Legal Research	202	0 – 10	\$0 – \$7,590	2.10	\$1,593.90
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	40 – 60	\$30,360 – \$45,540	51.10	\$38,784.90
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	2.70	\$2,049.30
Documents Filed on Behalf of the Board	206	60 – 80	\$45,540 – \$60,720	73.20	\$55,558.80
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.60	\$455.40
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	6.00	\$4,554.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	5.20	\$3,946.80
General Administration	212	0 – 10	\$0 – \$7,590	5.90	\$1,534.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.70	\$531.30
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – UPR (33260/036 & 33260/936)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.90	\$683.10
TOTALS		100 – 310	\$75,900- \$235,290	151.10	\$111,740.80

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	4.00	\$3,036.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	20 – 40	\$15,180 – \$30,360	33.40	\$25,350.60
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	10 – 20	\$7,590 – \$15,180	17.40	\$13,206.60
Documents Filed on Behalf of the Board	206	10 – 20	\$7,590 – \$15,180	12.70	\$9,639.30
Non-Board Court Filings	207	10 – 20	\$7,590 – \$15,180	15.70	\$11,916.30
Stay Matters	208	0 – 10	\$0 – \$7,590	1.20	\$910.80
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	10 – 20	\$7,590 – \$15,180	18.40	\$13,965.60
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	2.00	\$1,518.00
General Administration	212	0 – 10	\$0 – \$7,590	2.00	\$1,518.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	10 – 20	\$7,590 – \$15,180	10.60	\$8,045.40
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		70 – 270	\$53,130 - \$204,930	117.40	\$89,106.60

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039 & 33260/939)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	60 – 80	\$45,540 – \$60,720	74.00	\$56,166.0
Legal Research	202	20 – 40	\$15,180 – \$30,360	22.20	\$15,752.00
Hearings and other non-filed communications with the Court	203	20 – 40	\$15,180 – \$30,360	25.50	\$19,105.00
Communications with Claimholders	204	10 – 20	\$7,590 – \$15,180	17.60	\$13,358.40
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	20 – 40	\$15,180 – \$30,360	24.60	\$18,671.40
Documents Filed on Behalf of the Board	206	200 – 250	\$151,800 – \$182,160	209.60	\$159,086.40
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	9.40	\$7,034.80
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	40 – 60	\$30,360 – \$45,540	48.70	\$36,264.70
Analysis and Strategy	210	100 – 150	\$75,900 – \$113,850	151.40	\$114,214.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	4.60	\$3,491.40
General Administration	212	40 – 60	\$30,360 – \$45,540	52.90	\$13,754.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.10	\$75.90

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039 & 33260/939)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.30	\$227.70
TOTALS		510 – 840	\$387,090 - \$637,560	640.90	\$457,201.70

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040 and 33260/940)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	1.70	\$1,290.30
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	6.00	\$4,554.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	1.60	\$1,214.40
Documents Filed on Behalf of the Board	206	40 – 60	\$30,360 – \$45,540	44.40	\$33,699.60
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.10	\$75.90
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	1.40	\$1,062.60
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.80	\$208.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040 and 33260/940)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		40 – 240	\$30,360 - \$182,160	56.00	\$42,104.80

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	1.50	\$1,138.50
Legal Research	202	10 – 20	\$7,590 – \$15,180	18.50	\$13,093.40
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.30	\$227.70
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	10 – 20	\$7,590 – \$15,180	12.90	\$9,791.10
Documents Filed on Behalf of the Board	206	80 – 100	\$60,720 – \$75,900	92.60	\$69,235.50
Non-Board Court Filings	207	10 – 20	\$7,590 – \$15,180	13.20	\$8,222.40
Stay Matters	208	40 – 60	\$30,360 – \$45,540	53.90	\$40,910.10
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$15,180 – \$30,360	27.30	\$19,523.10
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	6.30	\$1,638.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	4.40	\$3,339.60
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.80	\$607.20
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	2.90	\$2,051.40
TOTALS		170 – 390	\$129,030 – \$296,010	234.60	\$169,778.00

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Assured (33260/060 & 33260/960)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	10 – 20	\$7,590 – \$15,180	11.00	\$8,349.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	6.10	\$4,629.90
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	3.20	\$2,428.80
Documents Filed on Behalf of the Board	206	60 – 80	\$45,540 – \$60,720	76.90	\$58,367.10
Non-Board Court Filings	207	10 – 20	\$7,590 – \$15,180	12.00	\$9,108.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	2.00	\$1,518.00
Analysis and Strategy	210	20 – 40	\$15,180– \$30,360	29.40	\$22,314.60
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	10 – 20	\$7,590 – \$15,180	10.60	\$2,756.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JUNE		JUNE	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Assured (33260/060 & 33260/960)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		110 – 320	\$83,490 – \$242,880	151.20	\$109,471.40

Exhibit D-2

Budget Plan for the Period of July 1, 2018 through July 31, 2018

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	80 – 100	\$60,720 – \$75,900	82.40	\$62,541.60
Legal Research	202	80 – 100	\$60,720 – \$75,900	81.90	\$58,768.90
Hearings and other non-filed communications with the Court	203	40 – 60	\$30,360 – \$45,540	56.50	\$42,883.50
Communications with Claimholders	204	20 – 40	\$15,180 – \$30,360	31.60	\$23,984.40
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	4.40	\$3,339.60
Documents Filed on Behalf of the Board	206	20 – 40	\$15,180 – \$30,360	24.10	\$18,291.90
Non-Board Court Filings	207	20 – 40	\$15,180 – \$30,360	25.90	\$19,658.10
Stay Matters	208	0 – 10	\$0 – \$7,590	1.80	\$1,366.20
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	300 – 350	\$227,700 – \$265,650	338.20	\$218,370.60
Non-Working Travel Time	211	10 – 20	\$7,590 – \$15,180	14.70	\$11,157.30
General Administration	212	400 – 450	\$303,600 – \$341,550	444.20	\$118,286.40

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Labor, Pension Matters	213	60 – 80	\$45,540 – \$60,720	79.20	\$60,112.80
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	150 – 200	\$113,850 – \$151,800	187.70	\$140,368.50
Confirmation	216	20 – 40	\$15,180 – \$30,360	35.90	\$27,248.10
Tax	217	0 – 10	\$0 – \$7,590	1.10	\$834.90
Employment and Fee Applications	218	100 – 150	\$75,900 – \$113,850	152.10	\$75,374.20
Appeal	219	0 – 10	\$0 – \$7,590	7.00	\$4,065.50
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.50	\$379.50
TOTALS		1,300 – 1,740	\$986,700 – \$1,320,660	1,569.20	\$887,032.00

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.90	\$683.10
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.40	\$303.60
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	60 – 80	\$45,540 – \$60,720	62.30	\$42,894.50
TOTALS		60 – 240	\$45,540 – \$197,340	63.60	\$43,881.20

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	20 – 40	\$15,180 – \$30,360	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	40 – 60	\$30,360 – \$45,540	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	3.60	\$2,732.40
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	2.90	\$2,201.10
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	10 – 20	\$7,590 – \$15,180	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		70 – 280	\$53,130 – \$212,520	6.50	\$4,933.50

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035 & 33260/935)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	1.20	\$910.80
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.10	\$75.90
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	2.30	\$1,745.70
Non-Board Court Filings	207	20 – 40	\$15,180 – \$30,360	19.50	\$14,800.50
Stay Matters	208	0 – 10	\$0 – \$7,590	0.90	\$683.10
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	5.60	\$4,250.40
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035 & 33260/935)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	20 – 40	\$15,180 – \$30,360	22.80	\$17,205.40
TOTALS		40 – 250	\$30,360 – \$189,750	52.40	\$39,671.80

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – UPR (33260/036 & 33260/936)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.80	\$607.20
Legal Research	202	0 – 10	\$0 – \$7,590	1.80	\$1,366.20
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.20	\$151.80
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	5.50	\$4,74.50
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	1.70	\$1,290.30
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	7.00	\$5,313.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	1.40	\$364.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – UPR (33260/036 & 33260/936)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 – \$144,210	18.40	\$13,267.00

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	2.50	\$1,897.50
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	100 – 120	\$75,900 – \$91,080	109.80	\$83,338.20
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	6.80	\$5,161.20
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	1.50	\$1,138.50
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.70	\$531.30
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.20	\$151.80
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	3.50	\$2,656.50
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		100 – 300	\$75,900 – \$227,700	125.00	\$94,875.00

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039 & 33260/939)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	8.20	\$6,223.80
Legal Research	202	0 – 10	\$0 – \$7,590	0.70	\$531.30
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	3.20	\$2,428.80
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	8.70	\$6,603.30
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	3.10	\$2,352.90
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	2.50	\$1,897.50
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	8.30	\$6,299.70
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$15,180 – \$30,360	30.50	\$22,450.90
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	20 – 40	\$15,180 – \$30,360	40.00	\$10,699.40
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039 & 33260/939)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		40 – 250	\$30,360 – \$189,750	105.20	\$59,487.60

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040 and 33260/940)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	4.80	\$3,643.20
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	3.80	\$2,884.20
Documents Filed on Behalf of the Board	206	40 – 60	\$30,360 – \$45,540	44.80	\$34,003.20
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	1.20	\$910.80
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	10 – 20	\$7,590 – \$15,180	14.00	\$3,640.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040 and 33260/940)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		50 – 250	\$37,950 – \$189,750	68.60	\$45,081.40

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	3.60	\$2,732.40
Legal Research	202	0 – 10	\$0 – \$7,590	10.80	\$6,400.80
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.50	\$379.50
Communications with Claimholders	204	10 – 20	\$7,590 – \$15,180	18.60	\$14,117.40
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	4.60	\$3,491.40
Documents Filed on Behalf of the Board	206	200 – 250	\$151,800 – \$189,750	235.00	\$177,666.40
Non-Board Court Filings	207	20 – 40	\$15,180 – \$30,360	26.20	\$19,885.80
Stay Matters	208	20 – 40	\$15,180 – \$30,360	37.10	\$27,809.60
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	1.00	\$759.00
Analysis and Strategy	210	10 – 20	\$7,590 – \$15,180	19.40	\$14,275.50
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	20 – 40	\$15,180 – \$30,360	24.80	\$6,547.80
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	8.00	\$6,072.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.30	\$227.70
TOTALS		280 – 540	\$212,520 – \$409,860	389.90	\$280,365.30

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Assured (33260/060 & 33260/960)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.60	\$455.40
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	60 – 80	\$45,540–\$60,720	73.20	\$52,864.20
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	8.90	\$6,755.10
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	4.30	\$3,263.70
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	2.60	\$676.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Assured (33260/060 & 33260/960)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		60 – 260	\$45,540 – \$197,340	89.60	\$64,014.40

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061 & 33260/961)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	20 – 40	\$15,180 – \$30,360	29.30	\$22,238.70
Legal Research	202	40 – 60	\$30,360 – \$45,540	54.40	\$29,213.80
Hearings and other non-filed communications with the Court	203	60 – 80	\$45,540 – \$60,720	73.50	\$55,786.50
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	3.40	\$2,580.60
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	10 – 20	\$7,590 – \$15,180	11.80	\$8,956.20
Documents Filed on Behalf of the Board	206	800 – 1,300	\$607,200– \$986,700	1,228.50	\$918,010.40
Non-Board Court Filings	207	100 – 150	\$75,900 – \$113,850	129.00	\$97,911.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	2.90	\$2,201.10
Analysis and Strategy	210	60 – 80	\$45,540 – \$60,720	77.30	\$58,670.70
Non-Working Travel Time	211	10 – 20	\$7,590 – \$15,180	12.10	\$9,183.90
General Administration	212	60 – 80	\$45,540 – \$60,720	67.30	\$17,847.30
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	JULY		JULY	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061 & 33260/961)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		1,160 – 1,930	\$880,440 – \$1,464,870	1,689.50	\$1,222,600.20

Exhibit D-3

Budget Plan for the Period of August 1, 2018 through August 31, 2018

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	120 – 150	\$91,080 – \$113,850	139.00	\$104,652.70
Legal Research	202	20 – 40	\$15,180 – \$30,360	27.40	\$20,796.60
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	3.80	\$2,884.20
Communications with Claimholders	204	10 – 20	\$7,590 – \$15,180	18.90	\$14,345.10
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	4.10	\$ 3,111.9
Documents Filed on Behalf of the Board	206	10 – 20	\$7,590 – \$15,180	12.30	\$9,335.70
Non-Board Court Filings	207	10 – 20	\$7,590 – \$15,180	13.90	\$10,550.10
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	300 – 350	\$227,700 – \$265,650	334.10	\$223,542.10
Non-Working Travel Time	211	10 – 20	\$7,590 – \$15,180	14.80	\$11,233.20
General Administration	212	300 – 350	\$227,700 – \$265,650	317.60	\$82,576.00

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	8.20	\$6,223.80
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.30	\$227.70
Plan of Adjustment and Disclosure Statement	215	300 – 350	\$227,700 – \$265,650	310.80	\$218,731.60
Confirmation	216	10 – 20	\$7,590 – \$15,180	12.80	\$9,715.20
Tax	217	0 – 10	\$0 – \$7,590	2.70	\$2,049.30
Employment and Fee Applications	218	10 – 20	\$7,590 – \$15,180	18.10	\$11,442.50
Appeal	219	10 – 20	\$7,590 – \$15,180	13.00	\$7,272.20
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		1,110 – 1,460	\$842,490 – \$1,108,140	1,251.80	\$738,689.90

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.40	\$303.60
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	80 – 100	\$0 – \$7,590	94.30	\$70,875.10
TOTALS		80 – 280	\$0 – \$144,210	94.70	\$71,178.70

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.10	\$75.90
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	10 – 20	\$7,590 – \$15,180	17.60	\$13,358.40
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	5.70	\$4,326.30
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	6.30	\$4,781.70
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	3.10	\$2,352.90
TOTALS		10 – 200	\$7,590 – \$151,800	32.80	\$24,895.20

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035 & 33260/935)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.40	\$303.60
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	1.00	\$759.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	1.30	\$986.70
Documents Filed on Behalf of the Board	206	10 – 20	\$7,590 – \$15,180	20.70	\$14,164.40
Non-Board Court Filings	207	20 – 40	\$15,180 – \$30,360	2.00	\$1,518.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.20	\$151.80
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	10 – 20	\$7,590 – \$15,180	16.00	\$12,144.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	2.20	\$572.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035 & 33260/935)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	10 – 20	\$7,590 – \$15,180	16.20	\$11,846.70
TOTALS		50 – 250	\$37,950 – \$189,750	60.00	\$42,446.20

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – UPR (33260/036 & 33260/936)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	1.60	\$1,214.40
Legal Research	202	0 – 10	\$0 – \$7,590	0.60	\$455.40
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.50	\$379.50
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.30	\$227.70
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	4.10	\$3,111.90
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	4.80	\$3,643.20
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – UPR (33260/036 & 33260/936)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 – \$144,210	11.90	\$9,032.10

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	10 – 20	\$7,590 – \$15,180	17.50	\$13,282.50
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	2.80	\$2,125.20
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.50	\$379.50
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.20	\$151.80
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		10 – 200	\$7,590 – \$151,800	21.00	\$15,939.00

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039 & 33260/939)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	10 – 20	\$7,590 – \$15,180	14.70	\$11,157.30
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	8.00	\$6,072.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	7.10	\$5,388.90
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.10	\$75.90
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.20	\$151.80
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$15,180 – \$30,360	29.00	\$22,011.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	10 – 20	\$7,590 – \$15,180	13.90	\$3,614.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	5.10	\$1,326.00

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039 & 33260/939)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.50	\$130.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		40 – 240	\$30,360 – \$182,160	78.60	\$49,926.90

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040 and 33260/940)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.10	\$75.90
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.50	\$379.50
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	1.60	\$1,214.40
Documents Filed on Behalf of the Board	206	20 – 40	\$15,180 – \$30,360	35.00	\$26,565.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	2.10	\$1,593.90
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	2.50	\$1,897.50
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	7.70	\$2,002.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040 and 33260/940)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		20 – 220	\$15,180 – \$166,980	49.50	\$33,728.20

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	1.40	\$1,062.60
Legal Research	202	0 – 10	\$0 – \$7,590	10.20	\$7,741.80
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	2.30	\$1,745.70
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.10	\$75.90
Documents Filed on Behalf of the Board	206	200 – 250	\$151,800 – \$189,750	256.60	\$193,861.20
Non-Board Court Filings	207	10 – 20	\$7,590 – \$15,180	11.10	\$8,424.90
Stay Matters	208	180 – 230	\$136,620 – \$174,570	204.40	\$155,139.60
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	10 – 20	\$7,590 – \$15,180	14.60	\$11,081.40
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	20 – 40	\$15,180 – \$30,360	23.70	\$6,162.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	1.70	\$1,290.30
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.20	\$52.00
TOTALS		420 – 700	\$318,780 – \$531,300	526.30	\$386,637.40

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Assured (33260/060 & 33260/960)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	3.30	\$858.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.70	\$531.30
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	20 – 40	\$15,180 – \$30,360	32.90	\$24,971.10
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.70	\$531.30
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	1.30	\$338.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Assured (33260/060 & 33260/960)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		20 – 220	\$15,180 – \$166,980	38.90	\$27,229.70

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061 & 33260/961)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	10 – 20	\$7,590 – \$15,180	14.80	\$11,233.20
Legal Research	202	10 – 20	\$7,590 – \$15,180	18.40	\$8,376.80
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	1.40	\$1,062.60
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	8.60	\$6,527.40
Documents Filed on Behalf of the Board	206	20 – 40	\$15,180 – \$30,360	34.40	\$22,616.60
Non-Board Court Filings	207	40 – 60	\$30,360 – \$45,540	54.20	\$41,137.80
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$15,180 – \$30,360	23.00	\$17,457.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	2.70	\$2,049.30
General Administration	212	0 – 10	\$0 – \$7,590	1.40	\$364.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	AUGUST		AUGUST	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061 & 33260/961)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	10 – 20	\$7,590 – \$15,180	15.80	\$8,648.90
TOTALS		110 – 330	\$83,490 – \$250,470	174.70	\$119,473.60

Exhibit D-4

Budget Plan for the Period of September 1, 2018 through September 30, 2018

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	120 – 150	\$91,080 – \$113,850	138.90	\$105,425.10
Legal Research	202	20 – 40	\$15,180 – \$30,360	38.80	\$29,449.20
Hearings and other non-filed communications with the Court	203	60 – 80	\$45,540– \$60,720	82.70	\$46,551.80
Communications with Claimholders	204	20 – 40	\$15,180 – \$30,360	39.30	\$29,379.60
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	10 – 20	\$7,590 – \$15,180	15.40	\$11,688.60
Documents Filed on Behalf of the Board	206	20 – 40	\$15,180 – \$30,360	27.90	\$21,176.10
Non-Board Court Filings	207	20 – 40	\$15,180 – \$30,360	28.50	\$21,631.50
Stay Matters	208	0 – 10	\$0 – \$7,590	1.70	\$941.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	400 – 450	\$303,600 – \$341,550	422.30	\$291,533.80
Non-Working Travel Time	211	20 – 40	\$15,180 – \$30,360	39.90	\$30,284.10
General Administration	212	250 – 300	\$189,750 – \$227,700	289.90	\$80,513.70

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – General (33260/002 and 33260/024)					
Labor, Pension Matters	213	20 – 40	\$15,180 – \$30,360	25.70	\$17,909.50
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	1.00	\$759.00
Plan of Adjustment and Disclosure Statement	215	150 – 200	\$113,850 – \$151,800	168.80	\$127,320.80
Confirmation	216	20 – 40	\$15,180 – \$30,360	22.30	\$16,925.70
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	20 – 40	\$15,180 – \$30,360	25.30	\$9,572.00
Appeal	219	10 – 20	\$7,590 – \$15,180	11.90	\$5,339.50
Fee Applications for Other Parties	220	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		1,160 – 1,590	\$880,440 – \$1,206,810	1,380.30	\$846,401.00

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – ACP Master (33260/033 & 33260/933)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	10 – 20	\$7,590 – \$15,180	11.00	\$8,349.00
TOTALS		10 – 200	\$7,590 – \$151,800	11.00	\$8,349.00

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	80 – 100	\$60,720 – \$75,900	97.60	\$72,930.70
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.90	\$683.10
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	1.80	\$1,366.20
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Healthcare (33260/034 and 33260/934)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	1.40	\$1,062.60
TOTALS		80 – 280	\$60,720 – \$212,520	101.70	\$76,042.60

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035 & 33260/935)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	8.00	\$6,072.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	1.10	\$834.90
Stay Matters	208	40 – 60	\$30,360–\$45,540	60.40	\$37,460.40
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	1.90	\$1,442.10
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	11.70	\$3,042.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.30	\$227.70

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Appointments Clause (33260/035 & 33260/935)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	20 – 40	\$15,180 – \$30,360	37.10	\$28,009.20
TOTALS		60 – 270	\$45,540 – \$204,930	120.50	\$77,088.30

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – UPR (33260/036 & 33260/936)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.00	\$0.00
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.00	\$0.00
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.00	\$0.00
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	1.20	\$910.80
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – UPR (33260/036 & 33260/936)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 – \$144,210	1.20	\$910.80

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.20	\$151.80
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	7.60	\$5,768.40
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.10	\$75.90
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	0.30	\$227.70
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Commonwealth/COFINA Dispute (33260/037 and 33260/937)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 – \$144,210	8.20	\$6,223.80

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039 & 33260/939)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	2.60	\$1,973.40
Legal Research	202	0 – 10	\$0 – \$7,590	0.30	\$78.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.20	\$151.80
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	6.80	\$5,161.20
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	3.40	\$2,580.60
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.30	\$227.70
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.30	\$227.70
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	60 – 80	\$45,540 – \$60,720	66.50	\$48,976.50
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	20 – 40	\$15,180 – \$30,360	38.70	\$10,062.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Rule 2004 (33260/039 & 33260/939)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		80 – 290	\$60,720 – \$220,110	119.10	\$69,438.90

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040 and 33260/940)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.10	\$75.90
Legal Research	202	0 – 10	\$0 – \$7,590	0.00	\$0.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	2.60	\$1,973.40
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	0.30	\$227.70
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.20	\$151.80
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	1.80	\$1,366.20
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.00	\$0.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Cooperativas (33260/040 and 33260/940)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.00	\$0.00
TOTALS		0 – 190	\$0 – \$144,210	5.00	\$3,795.00

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	1.60	\$1,214.40
Legal Research	202	10 – 20	\$7,590 – \$15,180	16.00	\$8,102.10
Hearings and other non-filed communications with the Court	203	10 – 20	\$7,590 – \$15,180	11.60	\$8,804.40
Communications with Claimholders	204	10 – 20	\$7,590 – \$15,180	18.00	\$13,662.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	10 – 20	\$7,590 – \$15,180	16.20	\$12,295.80
Documents Filed on Behalf of the Board	206	350 – 400	\$265,650 – \$303,600	370.60	\$280,137.70
Non-Board Court Filings	207	40 – 60	\$30,360 – \$45,540	45.10	\$32,185.00
Stay Matters	208	80 – 100	\$60,720 – \$75,900	104.60	\$77,245.70
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	20 – 40	\$15,180 – \$30,360	27.60	\$20,948.40
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	20 – 40	\$15,180 – \$30,360	24.20	\$6,292.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	1.40	\$364.00

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Miscellaneous (33260/041 & 33260/941)					
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	1.90	\$1,442.10
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.20	\$151.80
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	10 – 20	\$7,590 – \$15,180	0.40	\$303.60
TOTALS		560 – 830	\$425,040 – \$629,970	639.40	\$463,149.00

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Assured (33260/060 & 33260/960)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal Research	202	0 – 10	\$0 – \$7,590	2.30	\$598.00
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.90	\$683.10
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	0.30	\$227.70
Documents Filed on Behalf of the Board	206	0 – 10	\$0 – \$7,590	3.20	\$1,730.20
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	0.30	\$227.70
Stay Matters	208	150 – 200	\$113,850 – \$151,800	176.40	\$129,346.70
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	0 – 10	\$0 – \$7,590	6.30	\$2,835.60
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	11.90	\$3,094.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Assured (33260/060 & 33260/960)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	0.50	\$379.50
TOTALS		150 – 380	\$113,850 – \$288,420	202.10	\$139,122.50

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061 & 33260/961)					
Tasks Relating to the Board, its Members, its Staff, its Advisors or its Consultants	201	0 – 10	\$0 – \$7,590	3.20	\$2,428.80
Legal Research	202	0 – 10	\$0 – \$7,590	2.10	\$1,593.90
Hearings and other non-filed communications with the Court	203	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with Claimholders	204	0 – 10	\$0 – \$7,590	0.00	\$0.00
Communications with the Commonwealth, its Instrumentalities or Representatives of the Commonwealth or its Instrumentalities	205	0 – 10	\$0 – \$7,590	3.10	\$2,352.90
Documents Filed on Behalf of the Board	206	60 – 80	\$45,540 – \$60,720	66.30	\$50,321.70
Non-Board Court Filings	207	0 – 10	\$0 – \$7,590	4.30	\$3,263.70
Stay Matters	208	0 – 10	\$0 – \$7,590	0.00	\$0.00
Adversary Proceeding	209	0 – 10	\$0 – \$7,590	0.00	\$0.00
Analysis and Strategy	210	10 – 20	\$7,590 – \$15,180	19.00	\$14,421.00
Non-Working Travel Time	211	0 – 10	\$0 – \$7,590	0.00	\$0.00
General Administration	212	0 – 10	\$0 – \$7,590	0.20	\$52.00
Labor, Pension Matters	213	0 – 10	\$0 – \$7,590	0.00	\$0.00
Legal/ Regulatory Matters	214	0 – 10	\$0 – \$7,590	0.00	\$0.00

PROJECT CATEGORY	TASK CODE	SEPTEMBER		SEPTEMBER	
		EST. HOURS	EST. FEES	HOURS BILLED	FEES SOUGHT
Commonwealth – Fiscal Plan/ Budget Litigation (33260/061 & 33260/961)					
Plan of Adjustment and Disclosure Statement	215	0 – 10	\$0 – \$7,590	0.00	\$0.00
Confirmation	216	0 – 10	\$0 – \$7,590	0.00	\$0.00
Tax	217	0 – 10	\$0 – \$7,590	0.00	\$0.00
Employment and Fee Applications	218	0 – 10	\$0 – \$7,590	0.00	\$0.00
Appeal	219	0 – 10	\$0 – \$7,590	7.10	\$4,291.10
TOTALS		70 – 270	\$53,130 – \$204,930	105.30	\$78,725.10

Exhibit D-5

Staffing Plan for the Compensation Period

Staffing Plan for the Compensation Period

Category of Timekeeper¹	Number of Timekeepers Expected to Work on The Matter During the Budget Period²	Average Hourly Rate³
Partners	28	\$759
Senior Counsel	4	\$759
Associates	37	\$759
Law Clerks	2	\$260
Paraprofessionals	28	\$260

¹ Attorney Practice Groups: BSGR&B, Tax, Labor & Employment, Litigation, and Corporate.

² The chart reflects Proskauer’s staffing plan for the designated period based on currently foreseeable activities. Actual staffing needs, including additional attorneys, may vary materially based on actual facts and circumstances arising in the designated period, including as a result of currently unanticipated disputes. The staffing plan currently includes attorneys from the Business Solutions, Governance, Restructuring & Bankruptcy Group; Tax; Labor & Employment; Litigation; and Corporate practice groups. The expertise of attorneys from other specialized areas is likely to be required during the course of these PROMESA cases.

³ In the ordinary course of business, the standard hourly billing rates for Proskauer professionals and paraprofessionals are adjusted annually as of the commencement of the firm’s fiscal year on November 1 to reflect economic and other conditions and apply to matters in and out of bankruptcy cases. Pursuant to the Appendix B Guidelines, “rate increases” “exclude annual ‘step increases’ historically awarded by the firm in the ordinary course to attorneys throughout the firm due to advancing seniority and promotion.” Appendix B Guidelines ¶ B.2.d, n.2. Annual step increases are awarded by Proskauer in the ordinary course throughout the firm on May 1. Proskauer’s November 25, 2016 engagement letter with the Oversight Board (a copy of which is available on the Oversight Board’s website at <https://oversightboard.pr.gov/documents/>) (the “Engagement Letter”) provides that Proskauer’s rates will be increased on January 1 (rather than on November 1) by the lower of the percentage rate increase announced as of November 1 and four percent. Because Proskauer’s fees under the Engagement Letter are a blended rate (currently \$759) for all attorneys and another, lower blended rate (currently \$260) for all paraprofessionals, no annual step increases will be applicable to the rates charged in this matter. As detailed in the Second Interim Application, Proskauer’s rates under the Engagement Letter increased from \$730 per hour for attorneys and \$250 per hour for paraprofessionals to \$759 per hour for attorneys and \$260 per hour for paraprofessionals on January 1, 2018, during the second interim compensation period. Rates have not increased during this Compensation Period.